IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: ABE, Yasuhisa, et al.

Group Art Unit: 2615

Serial No.: 10/710,916

Examiner: Huyen D. LE

Filed: August 12, 2004

P.T.O. Confirmation No.: 4915

For: SPEAKER AND METHOD OF INSTALLING THE SAME

RESPONSE UNDER 37 CFR §1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

May 7, 2007

Sir:

In response to the Office Action dated February 8, 2007, please favorably consider the applicants' following remarks on the above-identified application as follows:

Remarks/Arguments begin on page 2 of this paper.